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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 18th day of June, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No. 19258 of 1993

M/s. Infant Advertisers,
3629, 13th 'H' Main,
7th Cross, HAL II Stage,
Indiranagar, Bangalore-8,
by its Proprietor
M.K. Kuriakose

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..Petitioner

(By Sri A.K. Subbaiah, Advocate)

-Vs-

1. Bangalore City Corporation
by its Commissioner,
J.C. Road, Bangalore;
2. The Asst. Revenue Officer
P.C. Department,
(Public Conveyance) and
Advertisement Tax,
Corporation of Bangalore,
J.C. Road, Bangalore

.. Respondents

(By Sri K.N. Puttegowda, Advocate)

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Writ Petition is filed praying to direct the 1st respondent to consider the representation of the petitioner dated 17-5-1993 at Annexure-F and to inform the petitioner about the enhanced advertisement tax, if any, that is to be levied on the petitioner, etc.,

This writ petition coming on for preliminary hearing in 'B' Group this day, the Court made the following:-

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O R D E R

The petitioner carries on business as an advertiser. It claims to have sent applications dated 13-1-1993 requesting permission of the Bangalore City Corporation for erecting two hoardings at Richmond Circle (Dhondusa Complex) and at Basappa Circle (Lalbagh Fort Road). The petitioner claims that the second respondent visited the sites and after verifying the size of the hoardings assessed the advertisement tax of Rs.4,343-80, vide Annexure-C. Petitioner claims to have sent a Demand Draft for the said sum under cover of its letter dated 17-5-1993 (Annexure-D). At that stage the second respondent sent a letter dated 10-5-1993 (Annexure-E) rejecting permission for such advertisement Hoardings on the ground that the first respondent had held that the revenue from the hoardings at Richmond Circle and Lalbagh was insufficient. The petitioner claims to have given a representation dated 17-5-1993 (Annexure-F) stating that they are willing to pay

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any revised advertisement tax and, therefore, their application should not be rejected. The said application has not been considered. Hence, petitioner has filed this petition seeking a direction to the first respondent to consider the petitioner's representation dated 17-5-1993 (Annexure-F) and inform the petitioner about the increased advertisement tax, if any, that is payable by it. The petitioner has also sought quashing of the endorsement dated 13-5-1993 (Annexure-E) in this behalf.

2. Section 135 of the Karnataka Municipal Corporations Act, 1976 provides that no advertisement shall, after the levy of the tax under Section 134 has been determined upon by the Corporation, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the city or shall be displayed in any manner whatsoever in any place without the written permission of the Commissioner. Sub-section (2) provides that the Commissioner shall not grant such permission if the advertisement contravenes any bye-law made by the Corporation or the tax, if any, due in respect of the advertisement has not been paid. In this case, it is not

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the case of the Corporation that the advertisement contravenes any bye-law of the Corporation nor is the petitioner in arrears of the advertisement tax. The reason given for rejection is not sustainable in law.

3. This Court on 21-6-1993 granted an interim order directing the respondents not to remove the hoarding erected by it. If the hoardings are being used, the Corporation will however be entitled to collect Advertisement Tax from 1993-94.

4. Hence, this petition is allowed and the respondents are directed to consider and dispose of the petitioner's application dated 17-5-1993 (Annexure-F) in accordance with law, within a period of one month from the date of receipt of this order and inform the petitioner about their decision. The respondents are at liberty to recover the Advertisement Tax in regard to the said Hoardings if they were in existence during the pendency of this petition.

Bnr/ujk



Sd/-
JUDGE